

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

2023 JUN -6 PM 12:12

DEPUTY CLERK MS

UNITED STATES OF AMERICA

v.

NICOLE MCBEE

NO. 3:22-CR-385-S

**Supersedes Indictment Returned on
October 5, 2022**

INDICTMENT

The Grand Jury charges:

At times relevant to this Indictment:

I. Introduction

1. Beginning in approximately January 2014 and continuing into at least February 2021, the exact dates being unknown to the grand jury, in the Dallas Division of the Northern District of Texas and elsewhere, the defendant, **Nicole McBee**, engaged in a scheme to defraud **McBee's** employers by embezzling funds from company bank accounts to personal bank accounts controlled by **McBee**.

2. Specifically, while working as an accountant for these companies, **McBee** had access and control of her employers' bank accounts and accounting records. Using that control, **McBee** transferred funds out of the employer company bank accounts into her own bank accounts.

3. **McBee** further concealed the true nature of the transfers by making fraudulent entries into the companies' accounting records.

II. Persons and Entities

4. Company A is a Texas limited liability company with offices in Coppell, Texas in the Dallas Division of the Northern District of Texas. From approximately 2010 through February 2021, **McBee** worked for Company A as an accountant and account manager.

5. Company B is a Texas limited liability company with offices in Dallas, Texas in the Dallas Division of the Northern District of Texas. From approximately 2017 through January 2021, **McBee** worked for Company B as Director of Finance.

6. An Ethereal Life LLC (Ethereal Life) was a Texas limited liability company. **McBee** was Ethereal Life's sole owner and sole signatory on its bank account.

III. The Scheme and Artifice to Defraud

7. As part of the scheme, **McBee** committed the following acts:

a. Beginning approximately January 2014 and continuing through approximately February 2021, **McBee** transferred approximately \$1,015,000 from Company A's bank accounts to her own personal bank account without the knowledge and authorization of Company A.

b. Beginning approximately January 2018 and continuing through approximately July 2019, **McBee** transferred approximately \$122,000 from Company A's bank accounts to Ethereal Life's bank account without the knowledge and authorization of Company A.

c. **McBee** made material false representations by recording some of the Company A unauthorized transfers as authorized salary payments in Company A's accounting records.

d. **McBee** made material false representations by disguising some of the transfers to her account as payments to one of Company A's vendors. **McBee** created fake invoices purportedly from a Company A vendor for the amounts of the transfers and recorded the transactions as payments to the Company A vendor in Company A's accounting records.

e. During the course of an annual audit of Company A's 2020 finances that took place in approximately January 2021, **McBee** altered Company A's bank account statements and submitted them to Company A's outside auditors in order to conceal the fact that **McBee** had stolen funds from Company A's bank account.

f. Beginning approximately July 2018 and continuing through approximately February 2021, **McBee** transferred approximately \$148,000 from Company B's bank account to her own personal bank account without the knowledge and authorization of Company B.

g. Beginning approximately October 2018 and continuing through approximately September 2019, **McBee** transferred approximately \$12,000 from Company B's bank account to Ethereal Life's bank account without the knowledge and authorization of Company B.

h. **McBee** made material false representations by recording some of the Company B unauthorized transfers as vendor payments in Company B's accounting records.

i. Beginning approximately November 2019 and continuing through approximately January 2020, **McBee** transferred approximately \$425,000 from Company A's bank accounts to Company B's bank account without the knowledge and authorization of Company A.

j. Beginning approximately December 2018 and continuing through approximately January 2020, **McBee** transferred approximately \$478,181 from Company B's bank account to Company A's bank accounts without the knowledge and authorization of Company B.

k. On or about July 26, 2019, **McBee** made an unauthorized transfer of approximately \$97,891 from Company A's bank account to Ethereal Life's bank account. On or about July 26, 2019, **McBee** paid the Internal Revenue Service (IRS) approximately \$97,000 from the Ethereal Life's bank account via ACH payment purportedly to satisfy Company B's IRS debt.

[Nothing Further on this Page]

Count One
Wire Fraud
(Violation of 18 U.S.C. § 1343)

8. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 6 of this Superseding Indictment as if fully set forth herein.

9. On or about July 26, 2019, in the Dallas Division of the Northern District of Texas, defendant **Nicole McBee**, for the purpose of executing the scheme and artifice described above, transmitted and caused to be transmitted by means of wire, radio, or television communication in interstate and foreign commerce, certain writings, signals, signs, pictures, and sounds, that is, a wire transfer, from Company A's account at Bank of America, to An Ethereal Life LLC's bank account at Wells Fargo Bank, via out-of-state financial institution servers in the amount of \$97,891.

In violation of 18 U.S.C. § 1343.

Count Two
Wire Fraud
(Violation of 18 U.S.C. § 1343)

10. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 8 of this Superseding Indictment as if fully set forth herein.

11. On or about October 19, 2018 in the Dallas Division of the Northern District of Texas, defendant **Nicole McBee**, for the purpose of executing the scheme and artifice described above, transmitted and caused to be transmitted by means of wire, radio, or television communication in interstate and foreign commerce, certain writings, signals, signs, pictures, and sounds, that is, a wire transfer, from Company B's account at J.P. Morgan Chase, to An Ethereal Life LLC's bank account at Wells Fargo Bank, via out-of-state financial institution servers in the amount of \$4,326.93

In violation of 18 U.S.C. § 1343.

Forfeiture Notice

18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c)

Pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), upon conviction of any offense in violation of 18 U.S.C. § 1343, the defendant, **Nicole McBee**, shall forfeit to the United States of America any property, real or personal, that constitutes or is derived from proceeds traceable to the scheme to defraud.

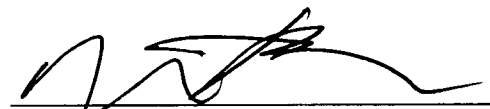
The United States may seek a forfeiture money judgment.

The United States may seek to forfeit substitute assets under 21 U.S.C. § 853(p).

A TRUE BILL:


FOREPERSON

LEIGHA SIMONTON
UNITED STATES ATTORNEY



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FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.

NICOLE MCBEE

SUPERSEDING INDICTMENT

18 U.S.C. § 1343

Wire Fraud

(Count 1)

18 U.S.C. § 1343

Wire Fraud

(Count 2)

18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c)

Forfeiture Notice

2 Counts

A true bill rendered

DALLAS

FOREPERSON

Filed in open court this 6th day of June, 2023.

No Warrant Needed

UNITED STATES MAGISTRATE JUDGE

Criminal Case Pending: 3:22-CR-385-S